

**Data Dictionary Finance Survey for Private Not-for-Profit
Institutions, Fiscal Year 1997**

Variable number	Variable name	Data type	Field width	Description	Survey form	Table name
1800	Unitid	N	6	Institution identification number	Forms F1A	F97F1AHD and F97_F1a
1801	FORM_F1A	N	2	Survey form returned by private-not-for-profit institutions that are title IV eligible and degree-granting	Forms F1A	F97F1AHD
1802	STAT_F1A	N	2	Institution response status to the finance survey	Forms F1A	F97F1AHD
1803	PRCH_F1A	N	2	Parent/child indicator, Parent institution (PRCH_F1A=1) identifies parent institutions that report data for themselves and for other campuses. Child institutions (PRCH_F1A=2), data is reported at the parent campus. (PRCH_F1A=3), identifies a child institution that reports it's own data, but also has some data reported with the parent. (In most cases either the NET ASSETS or statement of FINANCIAL POSITION are reported at the parent, while the child reports all other parts of the survey.	Forms F1A	F97F1AHD
1804	IDX_F1A	N	6	Identifies the UNITID where data are reported for parent/child institutions. Identifies the unitid of the parent when the institution is a child.	Forms F1A	F97F1AHD
1805	IMP_F1A	N	2	Method of imputation used for nonresponding institutions with imputed data	Forms F1A	F97F1AHD
1806	REFU_F1A	N	2	Institution refuses to respond to survey.	Forms F1A	F97F1AHD
1807	SRC_F1A	N	2	Medium used to collect data	Forms F1A	F97F1AHD
1808	PART_A	N	2	Response status of institution to part A of survey form, revenues and investment return.	Forms F1A	F97F1AHD
1809	SCHED_AA	N	2	Response status of institution to schedule AA of survey form, student aid.	Forms F1A	F97F1AHD
1810	PART_B	N	2	Response status of institution to Part B of survey form, Expenses by functional/natural classification.	Forms F1A	F97F1AHD
1811	PART_C	N	2	Response status of institution to Part C of survey form, Summary of changes in net assets	Forms F1A	F97F1AHD
1812	PART_D	N	2	Response status of institution to Part D of survey form, Statement of financial position.	Forms F1A	F97F1AHD

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1813	SCHED_DC	N	2	Response status of institution to schedule DC, Plant, property, and Equipment.	Forms F1A	F97F1AHD
1814	Q_A17	N	2	This variable indicates whether the generated total of revenues by source of funds equals the reported total. 1=generated total equals the reported total; 2=generated total does not equal the reported total, but the difference is within 1 percent of the reported total. -2=Part was not applicable. -9=generated total does not equal reported total and the difference is greater than one percent of the reported total.	Forms F1A	F97_F1A
1815	XFA01_1	A	1	Item edit/imputation flag for tuition and fees	Forms F1A	F97_F1A
1816	FA01_1	N	12	The amount of tuition and educational fees, net of any allowances applied in the general purpose financial statements. Included in this amount are fees for continuing education programs, conferences, and seminars.	Forms F1A	F97_F1A
1817	XFA02_1	A	1	Item edit/imputation status flag for federal appropriations	Forms F1A	F97_F1A
1818	FA02_1	N	12	Federal appropriations includes amounts received from the federal government through a direct appropriation of Congress, except grants and contracts. An example of a federal appropriation is a federal land grant appropriation.	Forms F1A	F97_F1A
1819	XFA04_1	A	1	Item edit/imputation status flag for state appropriations	Forms F1A	F97_F1A
1820	FA04_1	N	12	State appropriations include amounts received from a state government through a direct appropriation of its legislative body, except for state grants and contracts. An example of a state appropriation is an annual state appropriation for operating expenses of the institution	Forms F1A	F97_F1A
1821	XFA05_1	A	1	Item edit/imputation status flag for local appropriations	Forms F1A	F97_F1A
1822	FA05_1	N	12	Local appropriations include amounts received from a local government (i.e., city and/or county) through a direct appropriation of its legislative body, except for local grants and contracts. An example of a local appropriation is an annual local appropriation for operating expenses of the institution	Forms F1A	F97_F1A
1823	XFA06_1	A	1	Item edit/imputation status flag for federal grants and contracts	Forms F1A	F97_F1A

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1824	FA06_1	N	12	Federal grants and contracts includes all revenues from federal agencies that are for specific undertakings such as research projects, training projects, and similar activities, including contributions from federal agencies. Includes federal Pell and similar student aid grants when they are treated as student aid expenses when awarded to the student. If federal Pell and similar student aid grants are treated as agency transactions in general purpose financial statements they are excluded from this amount.	Forms F1A	F97_F1A
1825	XFA07_1	A	1	Item edit/imputation flag for state grants and contracts	Forms F1A	F97_F1A
1826	FA07_1	N	12	State grants and contracts includes all revenues from state agencies that are for specific undertakings such as research projects, training projects, and similar activities, including contributions from federal agencies. Includes state grants for student aid when they are treated as student aid expenses when awarded to the student. If state grants for student aid are treated as agency transactions in general purpose financial statements they are excluded from this amount.	Forms F1A	F97_F1A
1827	XFA08_1	A	1	Item edit/imputation status flag for local grants and contracts	Forms F1A	F97_F1A
1828	FA08_1	N	12	Local grants and contracts includes all revenues from local agencies that are for specific undertakings such as research projects, training projects, and similar activities, including contributions from local agencies. Includes local grants for student aid when they are treated as student aid expenses when awarded to the student. If local grants for student aid are treated as agency transactions in general purpose financial statements they are excluded from this amount.	Forms F1A	F97_F1A
1829	XFA910_1	A	1	Item edit/imputation status flag for private gifts, grants, contracts, and contributions from affiliated entities	Forms F1A	F97_F1A

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1830	FA910_1	N	12	Private gifts, grants, contracts, and contributions from affiliated entities include revenues from private (non-governmental) entities including revenue from research or training projects and similar activities and all contributions from affiliated entities. Also, included are revenues from non-consolidated affiliated entities, such as fund raising foundations, booster clubs, other institutionally-related foundations, and similar organizations created to support the institution or organizational components of the institution.	Forms F1A	F97_F1A
1831	XFA11_1	A	1	Item edit/imputation status flag for investment return (income, gains, and losses)	Forms F1A	F97_F1A
1832	FA11_1	N	12	Investment return includes all investment income (interest, dividends, rents and royalties), gains and losses (realized and unrealized) from holding investments (regardless of the nature of the investment), student loan interest, and amounts distributed from irrevocable trusts held by others (collectively referred to as "investment return").	Forms F1A	F97_F1A
1833	XFA12_1	A	1	Item edit/imputation flag for sales and services of educational activities	Forms F1A	F97_F1A
1834	FA12_1	N	12	Sales and services of educational activities include all revenues derived from the sales of goods and services that are incidental to the conduct of instruction, research, or public service, and revenues of activities that exist to provide instructional and laboratory experience for students and that incidentally create goods and services that may be sold. Examples include film rentals, scientific and literary publications, testing services, university presses, dairies, and patient care clinics that are not part of a hospital.	Forms F1A	F97_F1A
1835	XFA13_1	A	1	Item edit/imputation flag for sales and services of auxiliary enterprises net of allowances reported as student aid	Forms F1A	F97_F1A

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1836	FA13_1	N	12	Sales and services of auxiliary enterprises includes the amount of revenues generated by the auxiliary enterprise operations, net of any tuition and fee allowances applied in the general purpose financial statements. Auxiliary enterprises are operations that exist to furnish a service to students, faculty, of staff, and that charge a fee that is directly related to the cost of the service. Examples of auxiliary enterprises are residence halls, food services, student health services, intercollegiate athletics, college unions, stores and movie theaters.	Forms F1A	F97_F1A
1837	XFA14_16	A	1	Item edit/imputation status flag for revenues from hospitals, independent operations and other sources	Forms F1A	F97_F1A
1838	FA14_16	N	12	Revenues from hospitals include revenues and gains of hospitals operated as a component of a reporting institution of higher education. Independent operations includes revenues associated with operations independent of the primary missions of the institution, such as revenues associated with major federally funded research and development centers. All other revenues not reported in the above categories (tuition and fees through sales and services of auxiliary enterprises) are reported here.	Forms F1A	F97_F1A
1839	XFA17_1	A	1	Item edit/imputation status flag for total revenues and investment return	Forms F1A	F97_F1A
1840	FA17_1	N	12	Total revenues and investment return is the sum of all revenue categories reported above. Includes tuition and fees, government appropriations, grants and contracts, private gifts, grants, and contracts, investment return, sales and services of educational activities and auxiliary enterprises, hospitals, independent operations and other revenues.	Forms F1A	F97_F1A

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1841	Q_AA07	N	2	This variable indicates whether the generated total of revenues by types of student aid equals the reported total. 1=generated total equals the reported total; 2=generated total does not equal the reported total, but the difference is within 1 percent of the reported total. - 2=Part was not applicable. -9=generated total does not equal reported total and the difference is greater than one percent of the reported total.	Forms F1A	F97_F1A
1842	XFAA01	A	1	Item edit/imputation flag for Pell grants	Forms F1A	F97_F1A
1843	FAA01	N	12	Pell grants. Amount administered by the institution under the Pell grant program. Private not-for-profit institutions generally report Pell grants as agency transactions.	Forms F1A	F97_F1A
1844	XFAA02	A	1	Item edit/imputation status flag for other federal grants	Forms F1A	F97_F1A
1845	FAA02	N	12	Other federal grants is the amount awarded to the institution under other federal student aid programs, such as Supplemental Education Opportunity Grants (SEOG), DHHS training grants (aid portion only), DOD grants, Department of Veterans Affairs grants, and the federal portion of the College Work Study Program (FWS) and State Student Incentive Grants (SSIG). Private not-for-profit institutions generally report these grants as allowances when applied to the student's account and as federal grant revenues when received. Matching portions for any of these programs are not included.	Forms F1A	F97_F1A
1846	XFAA03	A	1	Item edit/imputation status flag for State grants	Forms F1A	F97_F1A
1847	FAA03	N	12	State grants is the amount awarded to the institution under state student aid programs, including the state portion of State Student Incentive Grants (SSIG). Private not-for-profit institutions generally report these grants as allowances when disbursed and as state grant revenues when received.	Forms F1A	F97_F1A
1848	XFAA04	A	1	Item edit/imputation status flag for local grants	Forms F1A	F97_F1A
1849	FAA04	N	12	Local grants include the amount awarded to the institution under local student aid programs. Private not-for-profit institutions generally report these grants as allowances when disbursed and as local grant revenues when received.	Forms F1A	F97_F1A

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1850	XFAA05	A	1	Item edit/imputation status flag for institutional grants (funded)	Forms F1A	F97_F1A
1851	FAA05	N	12	Institutional grants (funded) includes the amounts awarded to students from institutional resources restricted for the purpose of student aid, such as scholarships and fellowships funded by gifts or endowment return restricted for that purpose. Private not-for-profit institutions generally report these as allowances. Only if control over how the resources will be spent passes to the student (for example, the grant is paid directly to the student to use to defray the cost of off-campus housing) is the amount reported as revenue and expense.	Forms F1A	F97_F1A
1852	XFAA06	A	1	Item edit/imputation status flag for institutional grants (unfunded)	Forms F1A	F97_F1A
1853	FAA06	N	12	Institutional grants (unfunded) include the amount awarded to students from unrestricted institutional resources. Private not-for-profit institutions report these as allowances. Only if control over how the resources will be spent passes to the student (for example, the grant is paid directly to the student to use to defray the cost of off-campus housing) is the amount reported as revenue and expense.	Forms F1A	F97_F1A
1854	XFAA07	A	1	Item edit/imputation flag for total student aid	Forms F1A	F97_F1A
1855	FAA07	N	12	Total student aid includes Pell grants and other federal student grants, State and local student grants and institutional (funded and unfunded) grants.	Forms F1A	F97_F1A
1856	XFAA08	A	1	Item edit/imputation flag for portion of total student aid applied to tuition and fees.	Forms F1A	F97_F1A
1857	FAA08	N	12	Portion of total student aid applied to tuition and fees allowances: This is the amount of total student aid that is applied to tuition and fees. This amount plus tuition and fees revenues reported above equals gross tuition and fee revenues.	Forms F1A	F97_F1A
1858	XFAA09	A	1	Item edit/imputation flag for portion of total student aid applied to auxiliary enterprise revenues	Forms F1A	F97_F1A

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1859	FAA09	N	12	Portion of total student aid applied to auxiliary enterprises include amount of allowances of total student aid that are applied to auxiliary enterprise revenues.	Forms F1A	F97_F1A
1860	Q_B12	N	2	This variable indicates whether the generated total of expenses by function equals the reported total. 1=generated total equals the reported total; 2=generated total does not equal the reported total, but the difference is within 1 percent of the reported total. -2=Part was not applicable. -9=generated total does not equal reported total and the difference is greater than one percent of the reported total.	Forms F1A	F97_F1A
1861	XFB01_1	A	1	Item edit/imputation flag for instruction	Forms F1A	F97_F1A
1862	FB01_1	N	12	Instruction expenses include all expenses of the colleges, schools, departments, and other instructional divisions of the institution and expenses for departmental research and public service that are not separately budgeted. Includes general academic instruction, occupational and vocational instruction, special session instruction, community education, preparatory and adult basic education, and remedial and tutorial instruction conducted by the teaching faculty for the institutions's students.	Forms F1A	F97_F1A
1863	XFB02_1	A	1	Item edit/imputation status flag for research	Forms F1A	F97_F1A
1864	FB02_1	N	12	Research expenses include all expenses for activities specifically organized to produce research outcomes and either commissioned by an agency external to the institution or separately budgeted by an organizational unit within the institution. This category includes institutes and research centers, and individual and project research. Nonresearch sponsored programs (e.g., training programs) are not included here, but are generally included in instruction.	Forms F1A	F97_F1A
1865	XFB03_1	A	1	Item edit/imputation status flag for public service	Forms F1A	F97_F1A

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1866	FB03_1	N	12	Public service expenses include all expenses specifically for public service and for activities established primarily to provide noninstructional services beneficial to groups external to the institution. Examples are seminars and projects provided to the particular sectors of the community. Includes expenses for community services, cooperative extension services, and public broadcasting services.	Forms F1A	F97_F1A
1867	XFB04_1	A	1	Item edit/imputation status flag for academic support	Forms F1A	F97_F1A
1868	FB04_1	N	12	Academic support expenses include all expenses for support services that are an integral part of the institution's primary mission of instruction, research, or public service and that are not charged directly to these primary programs. Included are expenses for libraries, museums, galleries, audio/visual services, academic development, and academic administration. Included are expenses for medical, veterinary and dental clinics if their primary purpose is to support the instructional program, that is, they are not part of a hospital.	Forms F1A	F97_F1A
1869	XFB05_1	A	1	Item edit/imputation status flag for student services	Forms F1A	F97_F1A
1870	FB05_1	N	12	Student services expenses include all expenses for admissions, registrar activities whose primary purpose is to contribute to students emotional and physical well-being and to their intellectual, cultural and social development outside the context of the formal instructional program. Examples are career guidance counseling, financial aid administration, student records, athletics, and student health services, except when operated as a self-supporting auxiliary enterprise.	Forms F1A	F97_F1A
1871	XFB06_1	A	1	Item edit/imputation status flag for institutional support	Forms F1A	F97_F1A
1872	FB06_1	N	12	Institutional support expenses include all expenses for the day to day operational support of the institution. Included are expenses for general administrative services, executive direction and planning, legal and fiscal operations, administrative computing support, and public relations/development.	Forms F1A	F97_F1A

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1873	XFB07_1	A	1	Item edit/imputation status flag for auxiliary enterprises	Forms F1A	F97_F1A
1874	FB07_1	N	12	Auxiliary enterprise expenses include all expenses of essential self-supporting operations of the institution that exist to furnish a service to students, faculty, or staff, and that charge a fee that is directly related to, although not necessarily equal to, the cost of service. Examples are residence halls, food services, student health services, intercollegiate athletics (only if essentially self supporting), college unions, college stores, faculty and staff parking, and faculty parking.	Forms F1A	F97_F1A
1875	XFB08_1	A	1	Item edit/imputation status flag for scholarships and fellowships	Forms F1A	F97_F1A
1876	FB08_1	N	12	Scholarships and fellowship expenses include ONLY student aid recognized as expenses in your general purpose financial statements. Most student awards are now reported in general purpose financial statements as either scholarship allowances or agency transactions and not expenses. Student awards, made from contributed funds or grant funds, that are under the control of the institution result in the allowances that reduce tuition or auxiliary enterprise revenue. Student awards, made from grant funds, that are made to students identified by the grantor are considered agency transactions and do not result in either revenues or expenses. Student aid in the form of allowances applied to tuition and fees or auxiliary services are included in schedule AA student aid and not included here. The only institutional expenses reported in this category are those that go to students to obtain goods or services not provided by the institution. Examples include payments to students for off-campus housing or for the cost of board not provided by institutional contract meal plans.	Forms F1A	F97_F1A
1877	XFB910_1	A	1	Item edit/imputation status flag for hospital services and independent operations.	Forms F1A	F97_F1A

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1878	FB910_1	N	12	Hospital service expenses include expenses associated with the operation of a hospital reported as a component of an institution of higher education. Included are nursing expenses, other professional services, administrative services, fiscal services, and charges for operation and maintenance of plant. Independent operation expenses included expenses for separately organized operations that are independent of or unrelated to the primary missions of the institution (i.e., instruction, research, public service), although they may contribute indirectly to the enhancement of these programs. This category is generally limited to expenses of major federally-funded research and developmental centers. Expenses of operations owned and managed as investments of the institution's endowment funds are not included.	Forms F1A	F97_F1A
1879	XFB11_1	A	1	Item edit/imputation status flag for operations and maintenance of plant	Forms F1A	F97_F1A
1880	FB11_1	N	12	Operations and maintenance of plant expenses include expenses for physical plant and administration, building maintenance, custodial services, utilities, fire protection, property insurance and similar items.	Forms F1A	F97_F1A
1881	XFB12_1	A	1	Item edit/imputation status flag for total expenses	Forms F1A	F97_F1A
1882	FB12_1	N	12	Total expenses includes expenses by instruction, research, public service, academic support, student services, institutional support, auxiliary enterprises, scholarships and fellowships, hospital services, independent operations, and operations and maintenance of plant.	Forms F1A	F97_F1A
1883	Q_C12	N	2	This variable indicates whether the generated total of net assets equals the reported total. 1=generated total equals the reported total; 2=generated total does not equal the reported total, but the difference is within 1 percent of the reported total. - 2=Part was not applicable. -9=generated total does not equal reported total and the difference is greater than one percent of the reported total.	Forms F1A	F97_F1A

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1884	XFC01	A	1	Item edit/imputation flag for total revenues and investment return	Forms F1A	F97_F1A
1885	FC01	N	12	Total revenues and investment return. This is the amount reported in Part A. The amount should represent all revenues reported for the fiscal period and agree with the revenues recognized in the general purpose financial statements.	Forms F1A	F97_F1A
1886	XFC02	A	1	Item edit/imputation flag for total expenses.	Forms F1A	F97_F1A
1887	FC02	N	12	Total expenses is the amount reported in Part B. The amount should agree with the total expenses recognized in the general purpose financial statements.	Forms F1A	F97_F1A
1888	XFC03_08	A	1	Item edit/imputation status flag for other changes in net assets	Forms F1A	F97_F1A
1889	FC03_08	N	12	Other changes in net assets include actuarial gain or (loss) on split-interest agreements, gain or (loss) on sale of plant assets, other gain or (loss), discontinued operations, extraordinary gain or (loss) and cumulative effect of change(s) in accounting principle.	Forms F1A	F97_F1A
1890	XFC09	A	1	Item edit/imputation status flag	Forms F1A	F97_F1A
1891	FC09	N	12	Change in net assets is sum of total revenues and investment return, total expenses, and Other changes in net assets (actuarial gain or (loss) on split-interest agreements, gain or (loss) on sale of plant assets, other gain or (loss), discontinued operations, extraordinary gain or (loss) and cumulative effect of change(s) in accounting principle). Should agree with the total change in net assets for the year reported in general purpose financial statements.	Forms F1A	F97_F1A
1892	XFC10	A	1	Item edit/imputation flag for Net assets, beginning of year	Forms F1A	F97_F1A
1893	FC10	N	12	Net assets, beginning of year: is equal to the amount of net assets at the end of year from the previous fiscal year, 1996. In all cases, except when the institution reports a change in accounting principle via retroactive adjustment, this amount is also the beginning net asset balance in the general purpose financial statements.	Forms F1A	F97_F1A
1894	XFC11	A	1	Item edit/imputation flag for adjustment to beginning net assets.	Forms F1A	F97_F1A

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1895	FC11	N	12	Adjustments to beginning net assets are any adjustments to these asset balances reported in general purpose financial statements. This includes adjustments for retroactive application of changes in accounting principle and prior period adjustments.	Forms F1A	F97_F1A
1896	XFC12	A	1	Item edit/imputation status flag or net assets, end of the year	Forms F1A	F97_F1A
1897	FC12	N	12	Net assets, end of the year, is the sum of changes in net assets for the current year, net assets beginning of year, and adjustments to beginning net assets. This amount should agree with the amount reported in part D, Statement of Financial Position, total end of year net assets and also agree with the amount reported for total net assets in the general purpose financial statements at the end of the fiscal year.	Forms F1A	F97_F1A
1898	Q_ALL	N	2	This variable indicates the quality of all parts of the survey instrument, by comparing net assets generated by summing total revenues in part A, total expenses in Part B, and net changes in assets reported in part C, with reported net assets in Part D. 1=generated total equals the reported total; 2=generated total does not equal the reported total, but the difference is within 1 percent of the reported total. -2=Part was not applicable. -9=generated total does not equal reported total and the difference is greater than one percent of the reported total.	Forms F1A	F97_F1A
1899	Q_D24	N	2	This variable indicates whether the sum of unrestricted net assets and restricted net assets equals the reported total of net assets. 1=generated total equals the reported total; 2=generated total does not equal the reported total, but the difference is within 1 percent of the reported total. -2=Part was not applicable. -9=generated total does not equal reported total and the difference is greater than one percent of the reported total.	Forms F1A	F97_F1A
1900	XFD05	A	1	Item edit/imputation flag for long term investments	Forms F1A	F97_F1A
1901	FD05	N	12	Long-term investments include the amount for all assets held for long-term investments.	Forms F1A	F97_F1A
1902	XFD08	A	1	Item edit/imputation status flag for total assets	Forms F1A	F97_F1A

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1903	FD08	N	12	Total assets is the sum of cash, cash equivalents and temporary investments; receivables (net of allowance for uncollectible accounts); Inventories, prepaid expenses, and deferred charges; Amounts held by trustees for construction and debt service; long-term investments; plant, property, and equipment; and other assets.	Forms F1A	F97_F1A
1904	XFD17	A	1	Item edit/imputation status flag for total liabilities	Forms F1A	F97_F1A
1905	FD17	N	12	Total liabilities is the sum of accounts payable; deferred revenues and refundable advances; post-retirement and post-employment obligations; other accrued liabilities; annuity and life income obligations and other amounts held for the benefit of others; bonds, notes, and capital leases payable and other long-term debt, including current portion; government grants refundable under student loan programs; and other liabilities.	Forms F1A	F97_F1A
1906	XFD20	A	1	Item edit/imputation status flag for total unrestricted net assets.	Forms F1A	F97_F1A
1907	FD20	N	12	Total unrestricted net assets is the sum of unrestricted (designated and undesignated) and unrestricted (investment in plant, property, and equipment, net of related debt). Included are the amount of net assets that are available for the general purposes of the institution without restriction. Included are amounts designated by the governing board, such as those designated as quasi-endowment, for building additions and replacement for debt service, and for loan programs. Also included are the unrestricted portion of net investment in plant, property, and equipment less related debt on this line.	Forms F1A	F97_F1A
1908	XFD23	A	1	Item edit/imputation status flag for total restricted net assets.	Forms F1A	F97_F1A

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1909	FD23	N	12	Total restricted net assets sum of temporarily restricted and permanently restricted net assets. Temporarily restricted include the amount of all net assets that are subject to temporary donor/grantor restrictions that limit availability for expenditure. Temporary restrictions are those that permit the institution to expend the donated assets for a specified purpose or a future date. Permanent restrictions are those that stipulate the resources must be maintained permanently, but permit the organization to expend part or all of the income derived from donated assets.	Forms F1A	F97_F1A
1910	XFD24	A	1	Item edit/imputation status flag for total net assets	Forms F1A	F97_F1A
1911	FD24	N	12	Statement of financial position: Total net assets is the sum of unrestricted and restricted net assets.	Forms F1A	F97_F1A
1912	XFDC01_1	A	1	Item edit/imputation status flag for land and land improvements at beginning of year	Forms F1A	F97_F1A
1913	FDC01_1	N	12	Plant Property, and Equipment (Schedule DC): Land and land improvements. Amount for beginning balances in the fiscal year for land and land improvement assets.	Forms F1A	F97_F1A
1914	XFDC02_1	A	1	Item edit/imputation flag for building - beginning of year	Forms F1A	F97_F1A
1915	FDC02_1	N	12	Plant Property, and Equipment (Schedule DC): Buildings beginning of year. Amount for beginning balances in the fiscal year for building assets.	Forms F1A	F97_F1A
1916	XFDC03_1	A	1	Item edit/imputation status flag for equipment, including art and library collections, beginning of year.	Forms F1A	F97_F1A
1917	FDC03_1	N	12	Plant Property, and Equipment (Schedule DC): Equipment, including art and library collections, beginning of year. Amount for beginning balances in the fiscal year for Equipment, including art and library collection assets.	Forms F1A	F97_F1A
1918	XFDC04_1	A	1	Item edit/imputation status flag for Beginning property under capital leases (not included in equipment).	Forms F1A	F97_F1A
1919	FDC04_1	N	12	Plant Property, and Equipment (Schedule DC): Beginning of the year property obtained under capital leases (not included in equipment).	Forms F1A	F97_F1A

Value labels for categorical variables on the finance survey

Variable name	Code value	Value labels
FORM_F1A	19 -9	Form F1A {Form not mailed}
STAT_F1A	1 3 4 -9	Respondent Nonrespondent, not imputed Nonrespondent, imputed {Form not mailed}
PRCH_F1A	1 2 3 -2 -9	Parent record Child record without data Child record with data {Item not applicable} {Form not mailed}
IDX_F1A	101189-368278 -2 -9	Unitid where data is reported {Item not applicable} {Form not mailed}
IMP_F1A	1 2 9 -2 -9	Imputed using mean average Imputed using previous years data Partial imputation {Item not applicable} {Form not mailed}
REFU_F1A	1 -2 -9	refused to provide data {Item not applicable} {Form not mailed}
SRC_F1A	1 2 3 4 5 6 7 -2 -9	Internet E-mail Diskette/tape Form Form facsimile PETS Other {Item not applicable} {Form not mailed}
PART_A	1 3 4 -2 -9	Respondent Nonrespondent, not imputed Nonrespondent, imputed {Item not applicable} {Form not mailed}
SCHED_AA	1 3 -2 -9	Respondent Nonrespondent, not imputed {Item not applicable} {Form not mailed}
PART_B	1 3 4 -2 -9	Respondent Nonrespondent, not imputed Nonrespondent, imputed {Item not applicable} {Form not mailed}

Value labels for categorical variables on the finance survey

PART_C		1 Respondent 3 Nonrespondent, not imputed 4 Nonrespondent, imputed -2 {Item not applicable} -9 {Form not mailed}
PART_D		1 Respondent 3 Nonrespondent, not imputed 4 Nonrespondent, imputed -2 {Item not applicable} -9 {Form not mailed}
SCHED_DC		1 Respondent 3 Nonrespondent, not imputed 7 {Section, not applicable} -2 {Item not applicable} -9 {Form not mailed}
Q_A17		1 Generated total equal reported total 2 Generated total within 1% of reported total -9 Generated total outside 1% of reported total -2 {Item not applicable}
Item imputation variables XFA-1_1--XFDC01	A C I N P R S Z	Analyst adjusted a reported value Analyst corrected a missing item Imputed cell-method other than prior year Original data field was blank Imputed cell using data from prior year Original data value was a reported value Details are adjusted to sum of total Implied reported zero
Q_AA07		1 Generated total equal reported total 2 Generated total within 1% of reported total -9 Generated total outside 1% of reported total -2 {Item not applicable}
Q_B12		1 Generated total equal reported total 2 Generated total within 1% of reported total -9 Generated total outside 1% of reported total -2 {Item not applicable}
Q_C12		1 Generated total equal reported total 2 Generated total within 1% of reported total -9 Generated total outside 1% of reported total -2 {Item not applicable}
Q_ALL		1 Generated total equal reported total 2 Generated total within 1% of reported total -9 Generated total outside 1% of reported total -2 {Item not applicable}
Q_D24		1 Generated total equal reported total 2 Generated total within 1% of reported total -9 Generated total outside 1% of reported total -2 {Item not applicable}